



# M B A H & CO. CHARTERED ACCOUNTANTS

VIRDI NIWAS, M-ROAD, BISTUPUR, JAMSHEDPUR-831 001 (JHARKHAND)

GSTIN :- 20AAEFB3648M1ZK

☎ : 0657 - 2321049, E-MAIL : mbah.jsr2512@gmail.com

## Independent Auditor's Review Report on Review of Interim Financial Results

To the Board of Directors of

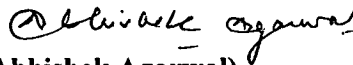
**Brahmanand Himghar Ltd**

1. We have reviewed the accompanying statement of unaudited financial results of **Brahmanand Himghar Ltd** ("the Company") for the quarter ended December 31<sup>st</sup>, 2019 ("the Statement"), being submitted by the company pursuant to the requirement of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

For M B A H & CO

Chartered Accountants

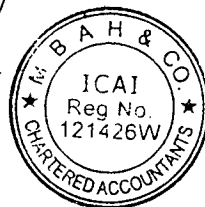
Firm Registration No – 121426W



(Abhishek Agarwal)

Partner

M.No – 414050



UDIN – 20414050AAAAAH6863

Place:- Paschim Medinipore

Date :- 14.02.2020

# BRAHMANAND HINGHAR LIMITED

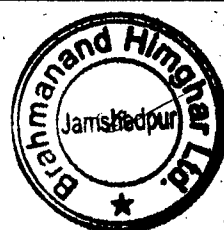
REGD OFF: VILL-CHEKUASOLE, P.O JOGERDANGA, PS - GOALTORE, DIST - PASCHIM MEDINIPURE, W. B. - 721121

CIN - L29248WB1990PLC049290

## Un-Audited Financial Results for the Year ended 31.12.2019

Amount in Lakhs (₹)

	Figures for the quarter ended 31.12.2019 (Unaudited)	Figures for the quarter ended 30.09.2019 (Unaudited)	Figures for the quarter ended 31.12.2018 (Unaudited)	Figures for the year ended 31.03.2019 (Audited)
<b>1 Income from operations</b>				
(a) Net Sales/ Income from Operations	592.81	22.51	-	52.96
(b) Other Operating Income	-	-	-	-
<b>Total income from operations (net)</b>	<b>592.81</b>	<b>22.51</b>	<b>-</b>	<b>52.96</b>
<b>2 Expenses</b>				
Increase/decrease in stock in trade& WIP				
(a) Cost of materials consumed	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(d) Employee benefits expense	2.39	0.65	0.99	4.38
(e) Depreciation and amortisation expense	3.08	1.54	1.68	6.73
(f) contingency Provision against Standard Assets	(0.21)	0.05	1.56	1.39
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown seperately)	1.79	0.39	0.77	5.19
<b>Total expenses</b>	<b>7.05</b>	<b>2.62</b>	<b>5.00</b>	<b>17.69</b>
<b>3 Profit / (Loss) from operations before other income, finance costs and exceptional items(1-2)</b>	<b>585.77</b>	<b>19.88</b>	<b>(5.00)</b>	<b>35.27</b>
4 Other income	0.01	-	0.00	0.03
<b>5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>	<b>585.78</b>	<b>19.88</b>	<b>(5.00)</b>	<b>35.30</b>
6 Finance costs	7.99	12.72	1.97	18.35
<b>7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items(5 + 6)</b>	<b>577.79</b>	<b>7.16</b>	<b>(6.97)</b>	<b>16.95</b>
8 Exceptional items	-	-	-	(38.13)
<b>9 Profit / (Loss) from ordinary activities before tax (7+8)</b>	<b>577.79</b>	<b>7.16</b>	<b>(6.97)</b>	<b>(21.18)</b>
10 Tax expense	115.83	-	-	4.24
<b>11 Net Profit / (Loss) from ordinary activities after tax (9 + 10)</b>	<b>461.96</b>	<b>7.16</b>	<b>(6.97)</b>	<b>(25.42)</b>
12 Extraordinary items (net of tax expense)	-	-	-	-
<b>13 Net Profit / (Loss) for the period (11 + 12)</b>	<b>461.96</b>	<b>7.16</b>	<b>(6.97)</b>	<b>(25.42)</b>
<b>14 Other Comprehensive Income</b>				
(a) Due to Change in Fair Value of Investment	483.70	(39.68)	(11.97)	83.96
(b) Deferred Tax	(100.61)	8.25	3.92	(17.46)
<b>Total Other Comprehensive Income</b>	<b>383.09</b>	<b>(31.43)</b>	<b>(8.04)</b>	<b>66.50</b>
<b>15 Total Comprehensive Income for the Period(14+13)</b>	<b>845.05</b>	<b>(24.26)</b>	<b>(15.01)</b>	<b>41.08</b>
16 Paid-up equity share capital	700.09	700.09	700.09	700.09
Face Value of the Share	5	5	5	5
<b>16.i Earnings per share (before exceptional/ extraordinary items)(not annualised):</b>				
(a) Basic	6.04	(0.17)	(0.11)	0.29
(b) Diluted				
<b>16.ii Earnings per share (after exceptional/ extraordinary items)(not annualised):</b>				
(a) Basic	6.04	(0.17)	(0.11)	0.29
(b) Diluted				



1 Reconciliation of Profit between Ind AS and Previous GAAP for the quarter ended 31.12.2019 are as follows

Nature of Adjustments	Figures for the quarter ended 31.12.2019	Figures for the quarter ended 30.09.2019	Figures for the quarter ended 31.12.2018	Figures for the year ended 31.03.2018
Net Profit/Loss after Tax as per Previous Indian	461.96	7.16	(6.97)	(25.42)
Fair Market Adjustment on Investment including Tax Thereon	383.09	(31.43)	(8.04)	66.50
Net Profit/Loss after Tax (Before Other Comprehensive Income) As per Ind AS	845.05	(24.26)	(1.08)	91.92

2 The Company is a NON-Banking Finance Company(NBFC) As defined under the Companies (Indian Accounting Standard Amendment) Rules 2016 issued by the Ministry of Corporate Affairs vide notification dated 30th March, 2016. Effective April,01,2019 the Company has adopted Ind AS, hence the Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind. AS) prescribed under Sec. 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies to the extent applicable. There is a possibility that these financial results for the current and previous periods may require adjustments due to changes in the use of one or more optional exemptions from full retrospective application of certain Ind. AS 101 which may arise upon finalization of the financial statements as at and for the quarter and year ending 31st March, 2020 prepared under Ind. AS. In view of 1st time adoption, the Ind AS Compliant Result for Preceding quarter ending 31 st March, 2019 and year ended 31 st March, 2019 are not provided as per exemption given in para 2.6.1.(iii) of the SEBI circular no. CIR/CFD/FAC/62/2016 Dt.05.07.2016.

3 Gain/(Loss) on account of Defined Employees Benefits have not been considered on materiality concept, which shall be considered at the end of the financial year.

4 The above results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors at their respective meetings held on 14.02.2020

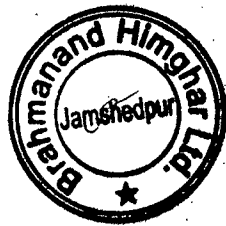
5 Figure for the previous quarter have been regrouped/rearranged/recast wherever considered necessary.

6 The Company is listed with the Calcutta Stock Exchange on 26.02.2004 & also Listed with interconnected Stock Exchange.

Place :PASCHIM MEDINIPORE

For and on behalf of the Board

Date : 14.02.2020



*Parin Mittal*

**Parin Mittal**  
**Managing Director**  
**DIN - 07052211**

## BRAHMANAND HINGHAR LIMITED

REGD OFF: VILL-CHEKUASOLE, P.O JOGERDANGA, PS - GOALTORE,  
DIST - PASCHIM MEDINIPORE, W. B. - 721121  
CIN - L29248WB1990PLC049290

### Unaudited Financial Results for the Quarter ended 31.12.2019

Amount in Lakhs (')

Sl No.	Particulars	Quarter ending 31st Dec 2019	Quarter ending 30th Sept 2019	Quarter ending 31st Dec 2018	Year ending 31st March 2019
1	Total Income from Operations	592.81	22.51	-	52.96
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items")	577.79	7.16	(6.97)	16.95
3	Net Profit / (Loss) for the period before Tax, (after Exceptional and/or Extraordinary items")	577.79	7.16	(6.97)	(21.18)
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items")	461.96	7.16	(6.97)	(25.42)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	845.05	(24.26)	(15.01)	41.08
6	Equity Share Capital	700.09	700.09	700.09	700.09
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year**	968.30	968.30	993.72	968.30
8	Earnings Per Share (of Rs. 5/- each) (for continuing and discontinued operations) -				
	1. Basic :	6.04	(0.17)	(0.11)	0.29
	2. Diluted:				

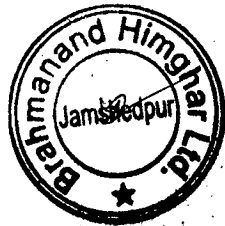
\*\* Reserve excluding Revaluation Reserve for the period ended as on 31st March ,2019 is Rs 9,68,30,437/-.

#### Note

- \* The above unaudited financial results have been reviewed by Audit committee and subsequently approved by the Board of Directors at its meeting held on 14.02.2020
- \* The Company is listed with the Calcutta Stock Exchange on 26.02.2004 & also Listed with interconnected Stock Exchange.
- \* Previous periods figures have been regrouped /rearranged / reworked wherever necessary.

Place :PASCHIM MEDINIPORE  
Date: 14.02.2020

For and on behalf of the Board



*Parin Mittal*

**Parin Mittal**  
Managing Director  
DIN - 07052211